

AGENDA 6-11-07

ITEM L-1  
~~-2007~~

VILLAGE OF DEXTER RESOLUTION NO.

**RESOLUTION OF ADOPTION  
FISCAL YEAR 2007-2008 BUDGET**

**WHEREAS**, a detailed revenue and expenditure plan has been presented in accordance with all applicable Village, State and Federal statutes; and

**WHEREAS**, a public hearing was held on June 25, 2007 on the proposed budget;

**NOW, THEREFORE BE IT RESOLVED**, that the attached budget for July 1, 2007 through June 30, 2008 is hereby adopted and made a part of this resolution; and

I certify that a motion by the Village Council to approve the foregoing resolution was made by Semifero and supported by Carson.

Roll Call Vote:

Ayes:

Nays:

Absent:

The Village President declared this resolution adopted this 25th day of June 2007.

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David F. Boyle  
Village Clerk

**Village of Dexter**  
**Fiscal Year 2007/2008 Budget**

Attached is the proposed Fiscal Year 2007/2008 budget for the Village of Dexter, which is the result of much hard work by staff and Council. The budget covers all aspects of municipal government, including personnel costs, public safety, capital expenditures, and other operating costs. Highlights of this budget include the following:

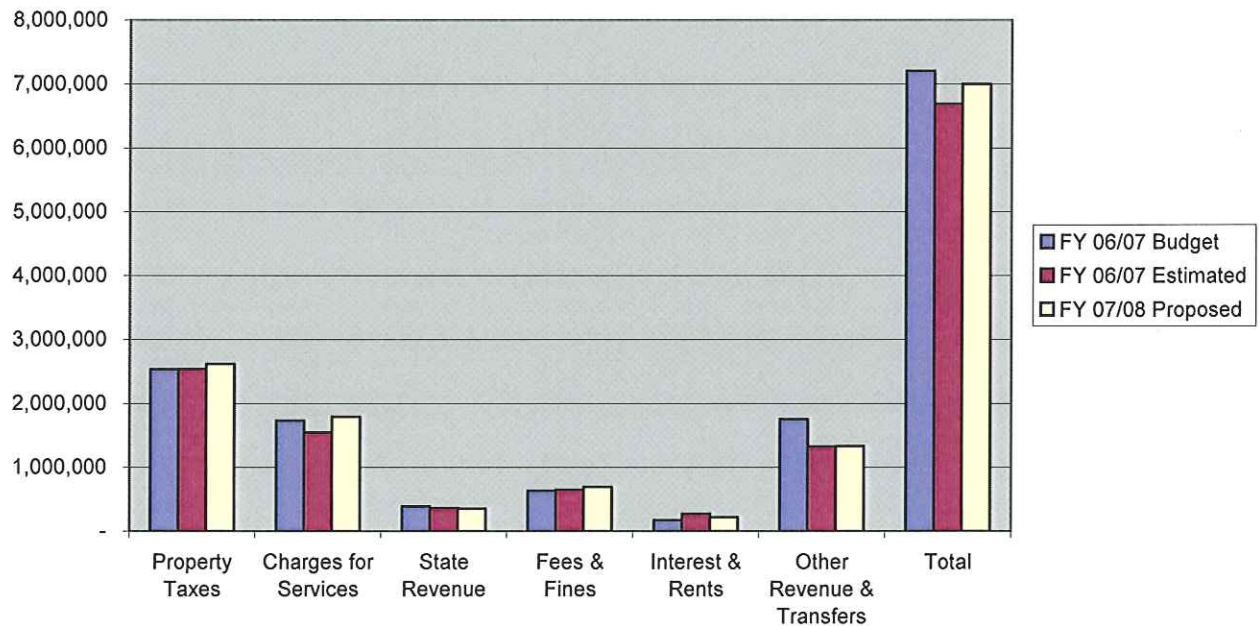
- \$50,000 for the Village Tree Program, which is the same funding level as Fiscal Year 2006/2007.
- \$80,000 for sidewalk repair and replacement, a 63% increase over Fiscal Year 2006/2007.
- \$55,000 for further improvements to Dexter Community Park.
- \$330,000 for the Mill Creek restoration project, which will be performed in conjunction with the Main Street Bridge and dam removal project.
- \$150,000 for the Village's share of the Main Street Bridge and dam removal project.
- \$850,000 for improvements to Dexter-Ann Arbor Road. A portion of this expenditure will be reimbursed in Fiscal Year 2008/2009 from federal and state funds.
- \$80,000 for improvements to the DPW access road.
- \$250,000 for a fifth municipal well.

Major sources of revenue for these projects are property taxes, state shared revenue, and utility fees.

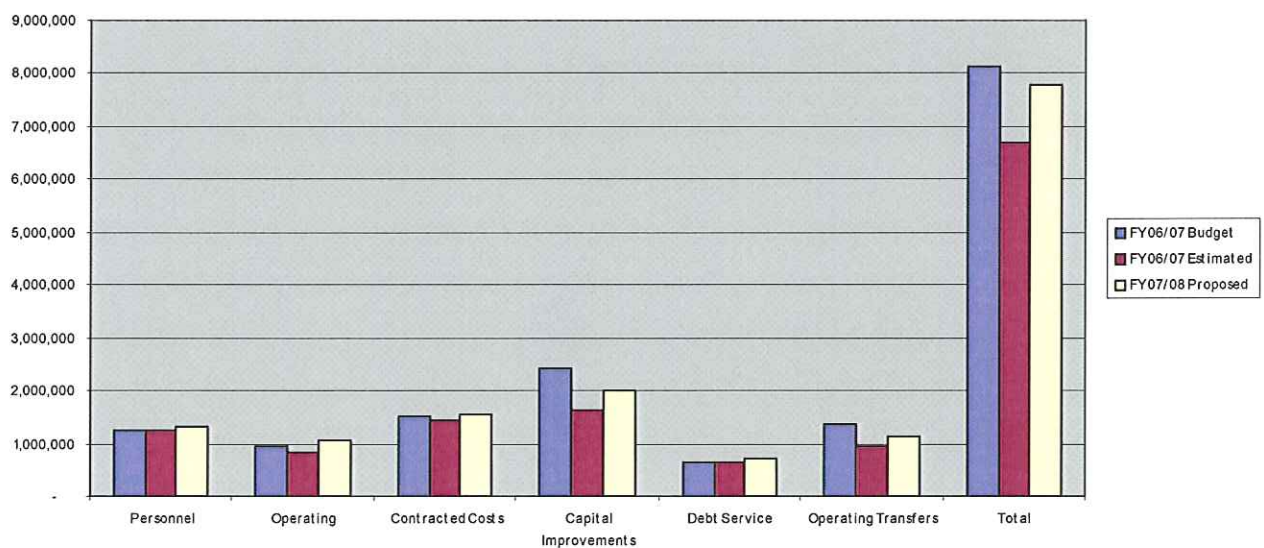
Prior to October 2008, the Village will need to commit the Facilities Bond proceeds remaining after completion of the DPW facility in June 2007. This discussion will need to be held during Fiscal Year 2007/2008, as well as deciding whether or not to fund the Mill Creek restoration through funds on hand or through the second series of the

facilities bond. Further consideration will also be given to phase two of the Main Street Bridge project, which is not located within the Village limits but which has an impact on Village residents and visitors.

**Total Revenue**

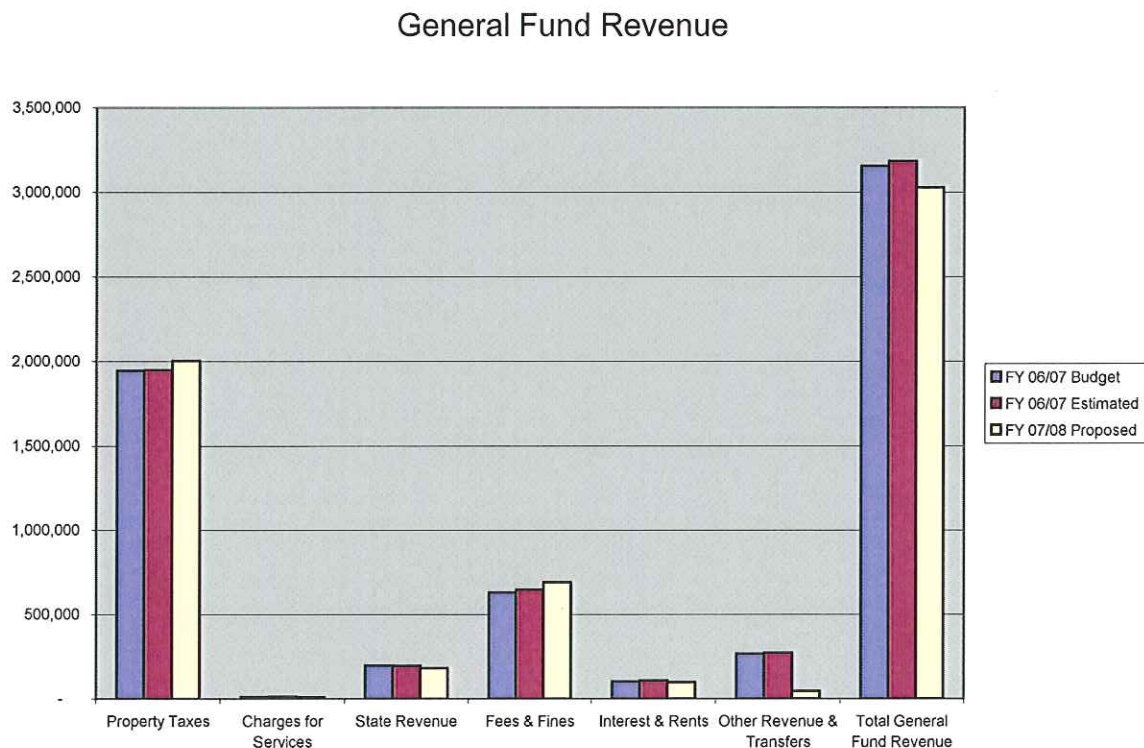


**Total Expenditures**

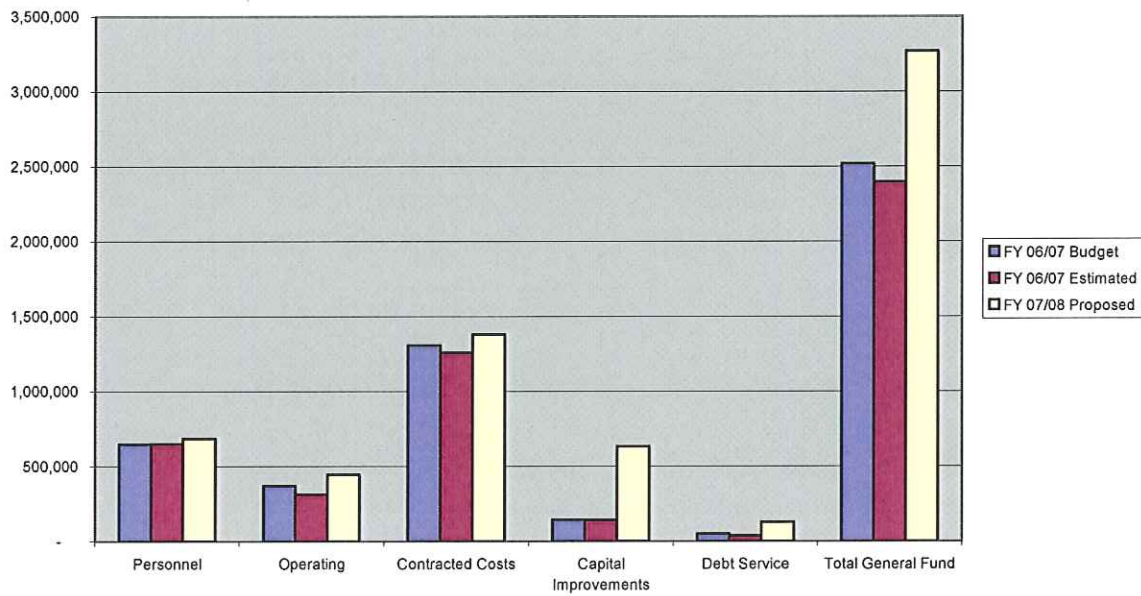


The General Fund holds the revenues and expenditures relating to the general operation of the Village. Overall operating and personnel increases have been held to a level lower than the current rate of inflation. The proposed millage rate (public hearing to be held June 11, 2007) is the same as the Fiscal Year 2006/2007 millage. Due to the current real estate and economic condition in the State of Michigan, many village residents will see a tax decrease as their real estate assessments and taxable values were lowered this year by the township assessors. This budget also proposes an increase in the solid waste collection fee, which has not been increased in many years. This public hearing will also be held on June 11, 2007.

The following charts are a comparison of General Fund revenues and expenditures between Fiscal Year 2006/2007 and Fiscal Year 2007/2008.

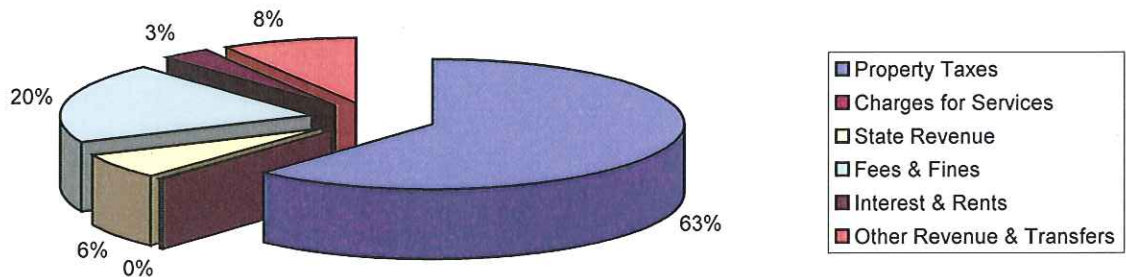


General Fund Expenditures

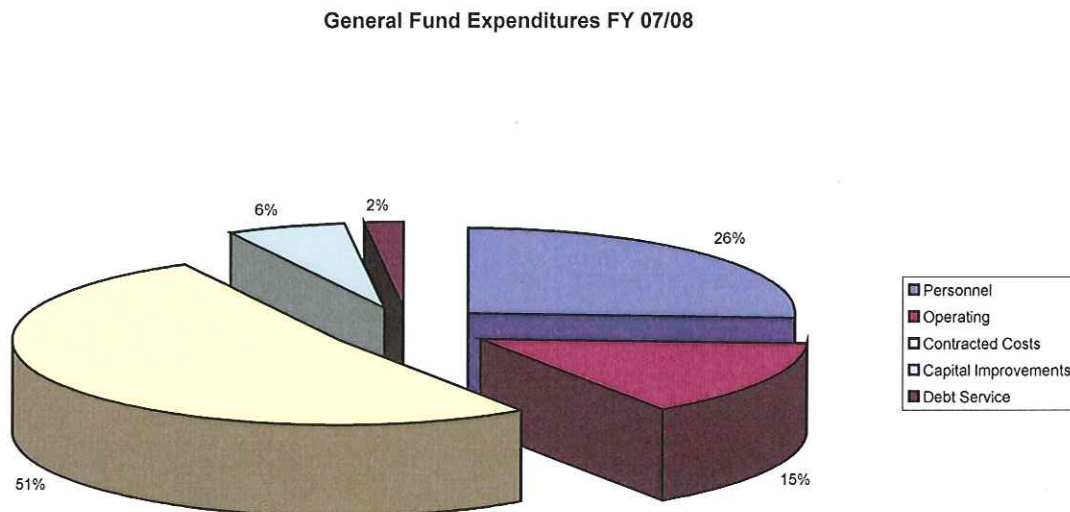


Within the general fund, revenue comes from a variety of sources. These have been grouped together in the next chart to show what percentages make up the total revenue stream.

General Fund Revenue FY 07/08



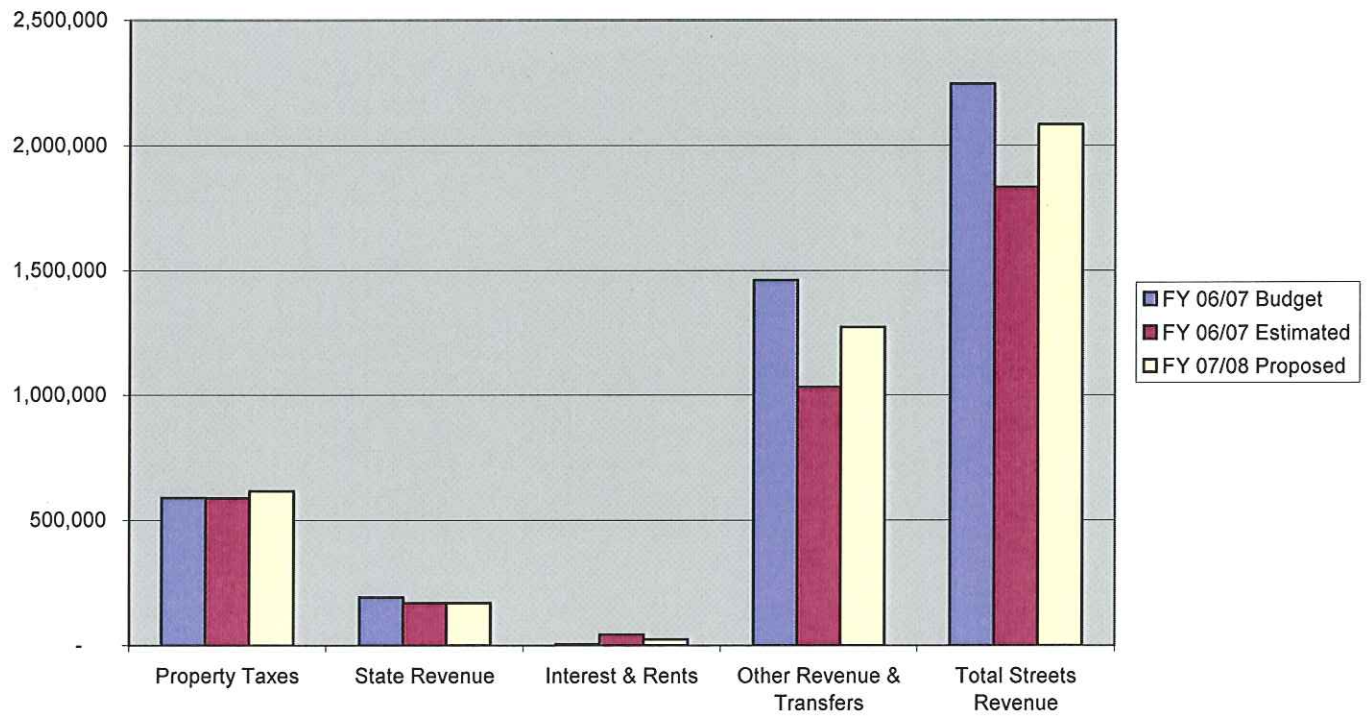
General Fund expenditures can also be grouped by type. This chart shows what the Village is spending its money on based on activity type.



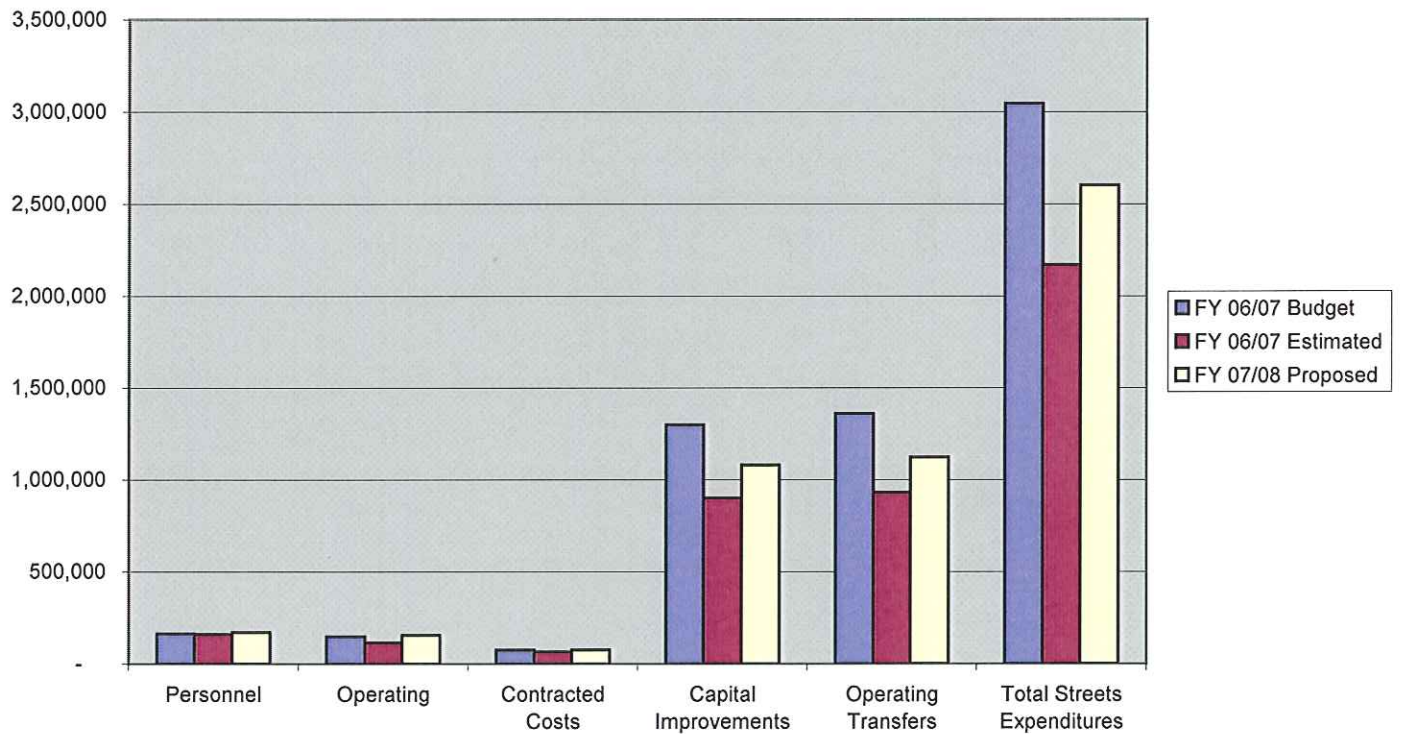
The street funds consist of the Major Streets Fund, the Local Streets Fund, and the Municipal Streets Fund. All street-related activities are budgeted for in these three funds. The State of Michigan's Act 51 dictates how state funds may be spent, and Village taxes can be used in either the Major or Local Streets funds, as needed.

The following charts are a comparison of Street Fund revenues and expenditures between Fiscal Year 2006/2007 and Fiscal Year 2007/2008.

### Streets Revenue

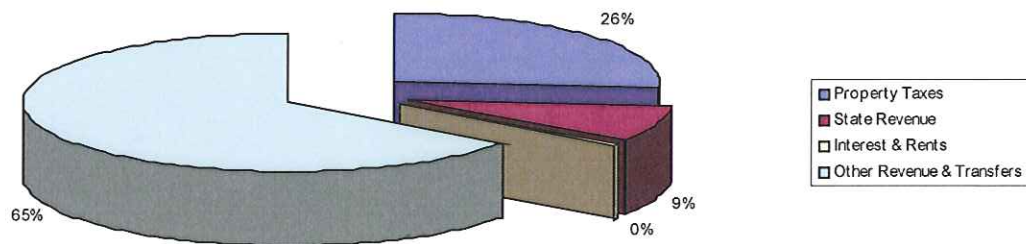


### Streets Expenditures



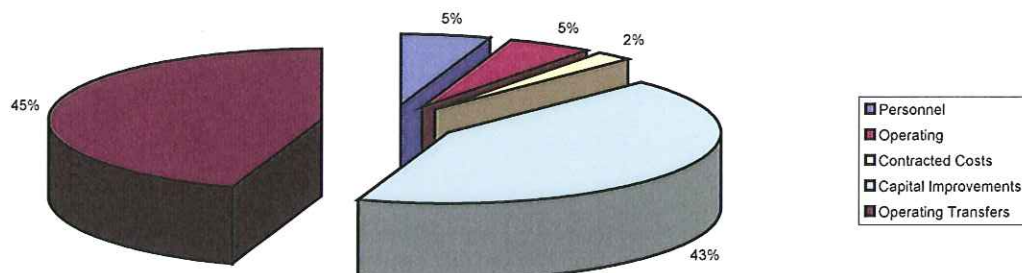
Within the streets fund, revenue comes from a variety of sources. These have been grouped together in the next chart to show what percentages make up the total revenue stream.

Streets Revenue FY 07/08



Street Fund expenditures can also be grouped by type. This chart shows what the Village is spending its money on based on activity type.

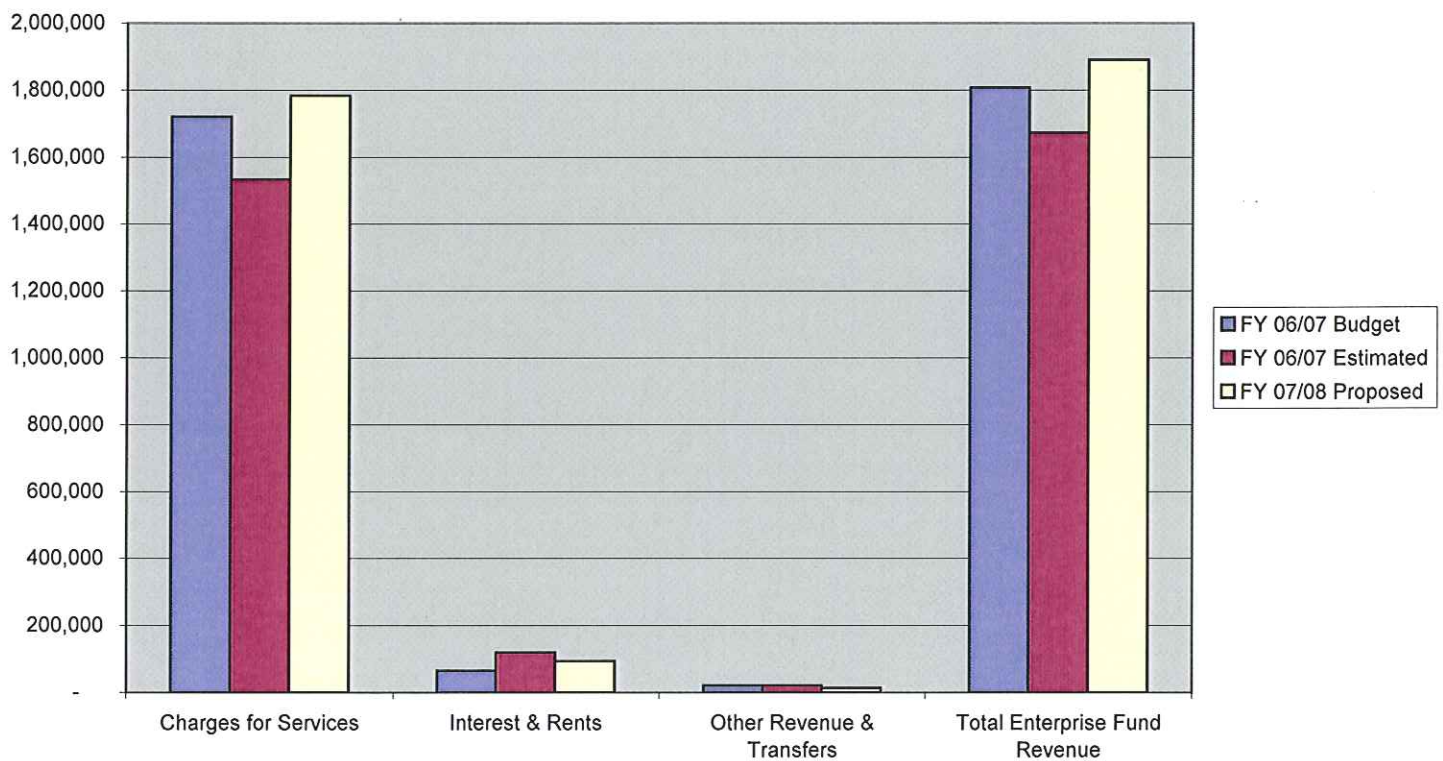
Streets Expenditures FY 07/08

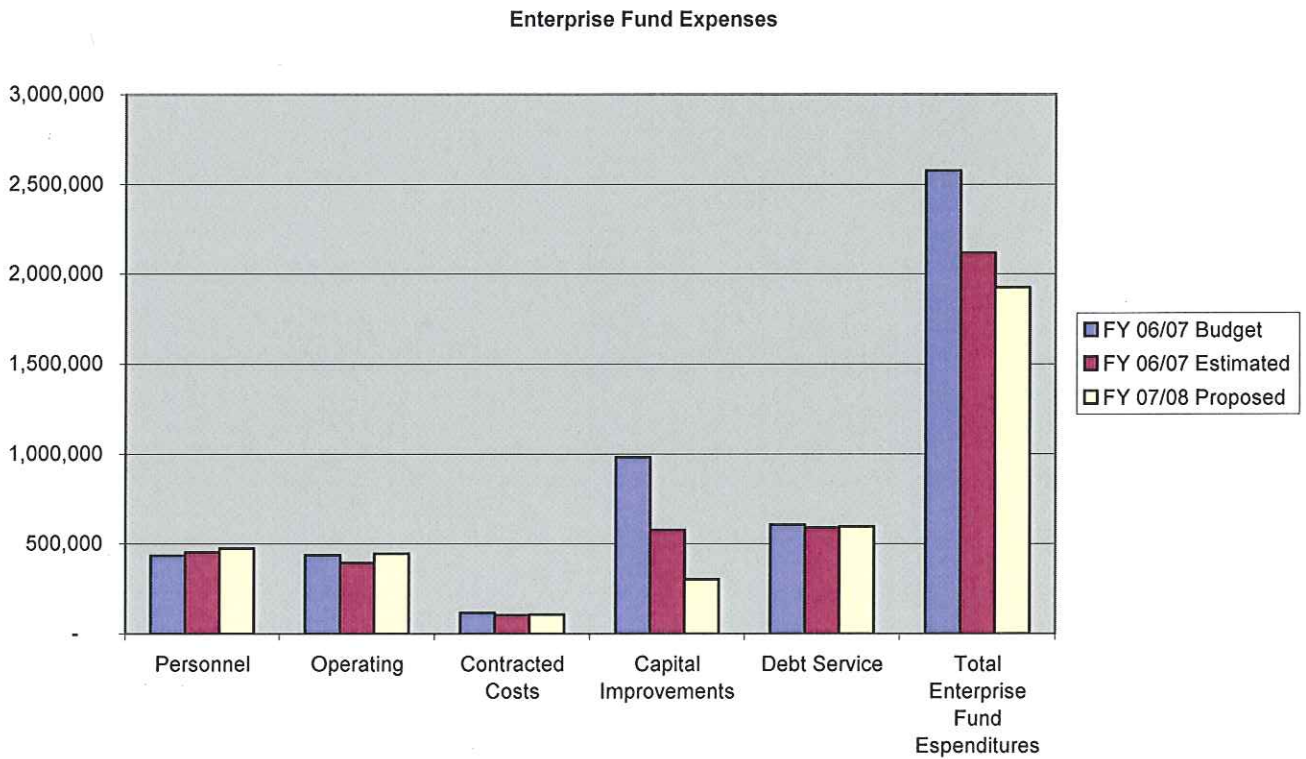


The Enterprise Funds make up the final major fund type for the Village. These are the Sewer Fund and the Water Fund, and both are supported primarily through user fees. All sewer and water related expenditures are contained within these two funds.

The following charts are a comparison of Enterprise Fund revenues and expenditures between Fiscal Year 2006/2007 and Fiscal Year 2007/2008.

**Enterprise Fund Revenue**

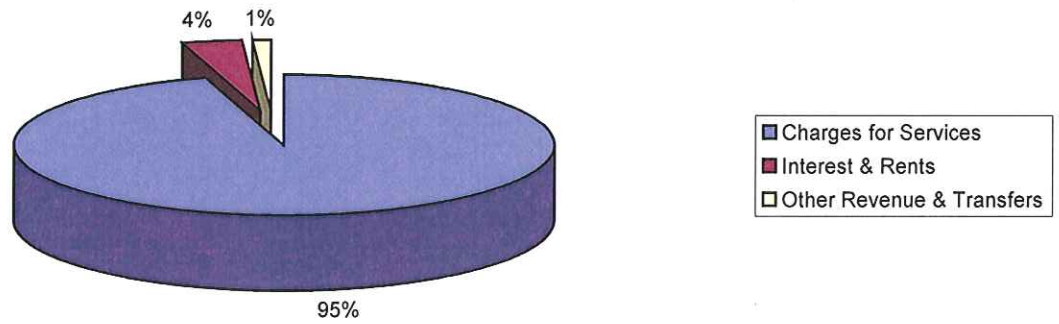




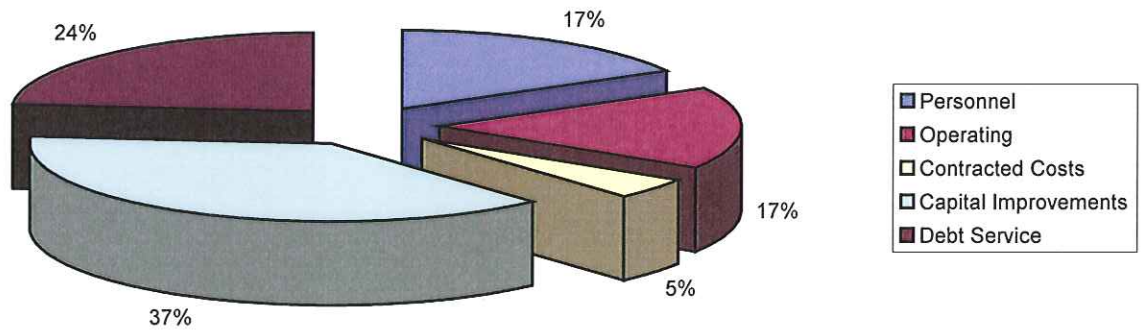
Within the enterprise funds, revenue comes from a variety of sources. These have been grouped together in the next chart to show what percentages make up the total revenue stream.

Enterprise fund expenditures can also be grouped by type. The final chart shows what the Village is spending its money on based on activity type.

Enterprise Fund Revenue FY 07/08



Enterprise Fund Expenditures FY 07/08



Finally, there are three small funds included in the budget. These are the Streetscape Debt Retirement Fund, which contains two revenue sources: special assessments, and the general obligation bond millage. The only expenditures in this fund are related to the debt payments for streetscape improvements made in the 1990's.

The second fund is the Special Projects Fund. This fund is only used when there is a large, bond-funded project that needs to be segregated out from the parent fund for tracking purposes. The DPW construction, which was funded by the 2006 Facilities Bond, was tracked in this fund for Fiscal Year 2006/2007. Possible Fiscal Year 2007/2008 activity in this fund might include the expenditure of the remaining bond proceeds on an approved use such as a new village office.

The third fund is the Equipment Replacement Fund. Starting with Fiscal Year 2007/2008, all non-enterprise fund vehicle purchase, maintenance and depreciation will be contained in this fund. No vehicle purchases are scheduled for this Fiscal Year.

						<b>Current Year 2006/07</b>		<b>Council</b>		<b>Proposed</b>		<b>Proposed</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>July 1st FY</b>	<b>Estimated</b>	<b>Reviewed</b>	<b>INC/(DEC)</b>	<b>Proposed</b>			
	2002	2003	2004	2005	2006	<b>Adopted</b>	<b>YE Position</b>	<b>2007/08</b>	<b>Adopted</b>				
										<b>INC(DEC)%</b>			
										<b>Adopted</b>	<b>Adopted</b>		

6/8/2007

[illegible]

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# BUDGET WORKSHEET PROPOSED 2007/08

							Current Year 2006/07		Council	Proposed	Proposed
	Actual	Actual	Actual	Actual	Actual	Actual	July 1st FY	Estimated	Reviewed	INC/(DEC)	INC(DEC)%
	2002	2003	2004	2005	2006		Adopted	YE Position	2007/08	Adopted	Adopted
Dept: 191.000 Elections											
708.000 Salaries - Election Workers	787	629	769	944	-	-	-	-	-	-	-
Funds are not needed starting in FY 05/06 since Scio Township will be running the Village Election.											
727.000 Office Supplies	1,263	85	-	55	-	-	-	-	-	-	-
Funds are not needed starting in FY 05/06 since Scio Township will be running the Village Election.											
901.000 Printing & Publishing	117	559	409	1,321	-	-	-	-	-	-	-
Funds are not needed starting in FY 05/06 since Scio Township will be running the Village Election.											
955.000 Miscellaneous	138	173	191	186	-	-	-	-	-	-	-
No elections in the village fiscal year 05/06											
960.000 Education & Training	0	0	-	-	-	-	-	-	-	-	-
Funds are not needed starting in FY 05/06 since Scio Township will be running the Village Election.											
977.000 Equipment	0	0	-	-	-	-	-	-	-	-	-
Funds are not needed starting in FY 05/06 since Scio Township will be running the Village Election.											
Total Elections	2,305	1,446	1,369	2,506	-	-	-	-	-	-	-
Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget											
This department will be needed again, if the Village becomes a City.											

# BUDGET WORKSHEET PROPOSED 2007/08

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Current Year 2006/07 July 1st FY Adopted	Estimated YE Position	Council Reviewed 2007/08	Proposed INC/(DEC) Adopted	Proposed INC/(DEC)% Adopted
<b>Dept: 201.000 Finance Department</b>										
802.000 Professional Services	-	9,280	2,857	14,285	15,157	5,000	4,000	11,000	6,000	120%
Annual disclosure report, PR provider, OPEB valuation other financial needs.										
802.001 Financial Audit	4,000	8,000	4,150	5,150	6,975	10,000	9,000	10,000	-	0%
Post, Smyth... Annual audit cost share with other funds										
840.000 Bank Service Charges	1,290	993	958	294	421	500	850	1,000	500	100%
<b>Total Finance Department</b>	5,290	18,273	7,965	19,729	22,553	15,500	13,850	22,000	6,500	42%
			Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget							
									8,150	53%
Proposed Budget increase due to additional costs for Other Post Employment Benefits "OPEB" valuation.										

# BUDGET WORKSHEET PROPOSED 2007/08

	Actual	Actual	Actual	Actual	Actual	Current Year 2006/07	Council	Proposed	Proposed
	2002	2003	2004	2005	2006	July 1st FY Adopted	Reviewed 2007/08	Proposed INC(DEC) Adopted	Proposed INC(DEC)% Adopted
Dept: 210.000 Attorney									
810.000 Attorney Fees	0	52,424	34,906	49,325	15,256	40,000	40,000	-	0%
General Services, projection based on historic data									
812.000 Attorney Fees - Millpond Park	0	2,179	12,645	128	21,890	20,000	20,000	-	0%
Property issues with owners along Mill Creek. Recommend resolving issues before the dam is removed or the bridge project started.									
Total Attorney	0	54,603	47,551	49,453	37,146	60,000	60,000	-	0%
Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget									
Overall proposed 2007/08 budget same as 2006/07 adopted									
33%									

								Current Year 2006/07		Council	Proposed	
	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	July 1st FY Adopted	Estimated YE Position	Reviewed 2007/08	INC(DEC) Adopted	Proposed INC(DEC)% Adopted		
Dept: 215.000 Village Clerk												
702.000 Salaries - Elected Officials	5,100	5,210	5,050	3,920	650	2,000	2,000	2,000	-	0%		
\$80 per meeting												
720.000 Social Security & Medicare	390	399	358	300	50	150	150	200	50	33%		
Covers 7.65% of wages.												
727.000 Office Supplies	288	0	-	-	-	-	-	-	-			
Stop using this line item.												
815.000 Ordinance Codification	0	2,815	-	350	350	1,000	350	4,000	3,000	300%		
General Code Supplement is paid per page of code changes, completed every other year. Publish minutes												
861.000 Travel & Mileage	0	0	-	-	-	-	-	-	-			
901.000 Printing & Publishing	0	263	558	1,019	338	500	600	6,000	5,500	1100%		
955.000 Miscellaneous	0	0	-	-	-	-	-	-	-			
958.000 Memberships & Dues	0	0	-	-	-	-	-	-	-			
960.000 Education & Training	0	0	-	25	-	-	-	-	-			
Total Village Clerk	5,778	8,687	5,966	5,614	1,387	3,650	3,100	12,200	8,550	234%		
			Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget						9,100	249%		
Proposed Budget increase due to Code supplement and publishing minutes												

# BUDGET WORKSHEET PROPOSED 2007/08

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Current Year 2006/07 July 1st FY Adopted	Estimated YE Position	Council Reviewed 2007/08	Proposed INC/(DEC) Adopted	Proposed INC/(DEC)% Adopted
<b>Dept: 253.000 Village Treasurer</b>										
703.000 Salaries - Non Union	11,678	47,164	49,594	51,135	55,250	58,000	58,657	60,500	2,500	4%
Per employment agreement.										
720.000 Social Security & Medicare	888	3,664	3,775	3,882	4,227	4,400	4,487	4,700	300	7%
Covers 7.65% of gross wages										
721.000 Health & Dental Insurance	1,264	10,638	10,910	13,160	12,655	13,000	14,500	15,400	2,400	18%
Renewal 3% increase plus dental and Rx reimbursements										
723.000 Retirement Plan	-	4,181	5,268	6,284	5,637	5,800	5,865	6,100	300	5%
Covers 10% of gross wages.										
726.000 Vacation/Sick Time Cash Out	-	727	-	-	-	-	-	-	-	
Remove this line item. No longer allow vacation cash out.										
726.001 Vacation/Sick Accrual	614		2,255	87		-	-	-	-	
Required to fund current and future liability										
727.000 Office Supplies	20	193	454	-	227	600	400	600	-	0%
Average Calculated										
861.000 Travel & Mileage	626	894	557	1,535	688	1,000	1,100	1,000	-	0%
901.000 Printing & Publishing	-	-	68	83	-	-	-	-	-	
902.000 Tax Bills & Services	-	-	1,922	1,572	1,483	3,700	3,636	3,700	-	0%
Additional expense for tax bill web hosting, tax mailing, software support										
955.000 Miscellaneous	-	416	-	102	200	500	-	500	-	0%
957.001 Property Tax Refunds	-	-	-	-	680	1,000	160	500	(500)	-50%
Dependent on Board of Review										
958.000 Memberships & Dues	-	325	220	325	380	500	380	400	(100)	-20%
MGFOA, GF0A, MMTA, APT US&C, Washtenaw County Treasurers										
960.000 Education & Training	-	707	1,474	780	715	500	832	1,000	500	100%
Continuing Education requirements										
977.000 Equipment	-	3,000	229	1,910	108	1,000	500	1,000	-	0%
<b>Total Village Treasurer</b>	<b>15,090</b>	<b>71,909</b>	<b>76,726</b>	<b>80,855</b>	<b>82,249</b>	<b>90,000</b>	<b>90,517</b>	<b>95,400</b>	<b>5,400</b>	<b>6%</b>
Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget										
									<b>4,883</b>	<b>5%</b>
Proposed Budget increase due to wage and benefits, including dental reimbursements, and continuing education requirements.										

[illegible]

# BUDGET WORKSHEET PROPOSED 2007/08

	Actual	Actual	Actual	Actual	Actual	Current Year 2006/07	Council	Proposed	Proposed
	2002	2003	2004	2005	2006	July 1st FY Adopted	Reviewed 2007/08	INC/(DEC) Adopted	INC/(DEC)% Adopted
Dept: 285.000 Village Tree Program									
Created a cost center (Department) for the Village Tree Program to better track all tree related expenses.									
731.000 Landscape Supplies	-	-	-	-	1,290	2,000	2,000	-	0%
Covers ongoing supplies needed for removal and planting of trees.									
731.001 Landscape Supplies-Trees (Repl	-	-	-	-	11,115	15,000	15,000	-	0%
Covers the purchase of trees to replace the trees that are removed, and plantings as recommended by the Tree Board.									
731.002 Tree Replace/New	-	-	-	-	250	-	-	-	
Use fund 731.001 for all tree purchases. Keep for data history									
731.003 Trees- for Village Parks	-	-	-	-	2,597	3,000	3,000	-	0%
Covers the replacement of trees in village parks.									
803.000 Contracted Services	-	-	-	-	31,938	30,000	30,000	-	0%
Covers removal of damaged/dangerous trees. Fall & Spring Removals, Continue to update Tree Inventory									
Total Village Tree Program	-	-	-	-	47,191	50,000	50,000	-	0%
Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget									
Proposed budget does not include an increase.									

[illegible]

[illegible]

# BUDGET WORKSHEET PROPOSED 2007/08

	Actual	Actual	Actual	Actual	Actual	Actual	Current Year 2006/07	Council	Proposed	Proposed
	2002	2003	2004	2005	2006		July 1st FY Adopted	Reviewed 2007/08	INC(DEC) Adopted	INC(DEC)% Adopted
<b>Dept: 400.000 Planning Department</b>										
703.000 Salaries - Non Union	54,073	31,026	36,598	41,543	46,279	54,000	53,900	55,800	1,800	3%
Pay adjustment 7-1-07										
704.000 Salaries - Union	-	-	-	6,502	8,776	10,000	9,300	9,700	(300)	-3%
Brenda's wages covered 35%										
705.000 Salaries - Overtime	-	3,085	4,730	2,580	1,444	2,000	600	1,000	(1,000)	-50%
Includes union staff extra work at planning commission meetings.										
706.000 Salaries - Planning Commission	-	6,705	4,590	3,590	3,280	5,000	4,700	6,200	1,200	24%
Budget maximum liability.										
720.000 Social Security & Medicare	5,962	3,171	3,560	4,109	4,571	5,400	5,300	5,500	100	2%
Covers gross wages at 7.65%										
721.000 Health & Dental Insurance	19,335	4,368	4,935	8,530	11,307	13,000	12,200	12,800	(200)	-2%
Renewal 3% increase plus dental and Rx reimbursements										
723.000 Retirement Plan	-	2,364	4,470	5,603	5,722	7,000	6,500	6,800	(200)	-3%
Gross Wages at 12%										
726.001 Vacation/Sick Accrual	-	2,706	(978)	3,860	-	-	-	-	-	
727.000 Office Supplies	586	98	202	20	755	1,000	800	1,000	-	0%
Supplies for CDM, ie. color printer ink.										
802.000 Professional Services	23,782	10,012	8,900	22,136	4,521	5,000	5,300	5,500	500	10%
Covers Master Plan or corridor studies. Evaluate \$390 monthly retainer contract with CWA										
820.000 Planning Consulting	-	32,192	11,143	1,400	-	-	-	-	-	
This fund zeros out each year. Keep for data history, use FUND 701										
820.001 Site Plan Review	11,468	2,468	(876)	-	-	-	-	-	-	
This fund zeros out each year. Keep for data history, use FUND 701										
861.000 Travel & Mileage	264	295	354	172	120	500	400	1,000	500	100%
Attend annual MSP & MACEO conference. Cover cost of mileage for CDO Manager and staff inspections. Additional amount for AICP-related travel										
901.000 Printing & Publishing	666	815	903	3,280	2,250	3,000	2,300	3,000	-	0%
Covers legal notice and publishing of ordinances. Cover printing cost for various documents.										
955.000 Miscellaneous	241	165	161	211	604	1,000	500	1,000	-	0%
Cover PC training and special meetings.										
958.000 Memberships & Dues	370	885	230	510	479	1,000	1,050	1,200	200	20%
Cover AICP dues, publications for PC and staff. Increase to cover APA, MSP and other membership dues.										
960.000 Education & Training	215	312	1,010	1,381	763	2,000	1,200	2,000	-	0%
Cover ArcView updates and workshops for CDM and staff, new AICP training requirements										
977.000 Equipment	385	1,498	766	2,258	259	1,000	1,000	1,500	500	50%
Covers cost of (map) cabinets, additional address files and any repairs or replace computers/printers, GIS upgrades, server upgrades										
<b>Total Planning Department</b>	<b>117,347</b>	<b>99,459</b>	<b>84,382</b>	<b>102,848</b>	<b>94,990</b>	<b>110,900</b>	<b>105,050</b>	<b>114,000</b>	<b>3,100</b>	<b>3%</b>
									<b>8,950</b>	<b>8%</b>
Proposed Budget increase due to wage & benefits, professional services and equipment										

[illegible]

# BUDGET WORKSHEET PROPOSED 2007/08

							Current Year 2006/07		Council	Proposed	Proposed
	Actual	Actual	Actual	Actual	Actual		July 1st FY Adopted	Estimated YE Position	Reviewed 2007/08	INC(DEC) Adopted	INC(DEC)% Adopted
Dept: 441.000 Department of Public Works											
703.000 Salaries - Non Union	72,693	15,713	17,851	11,213	4,009	10,000	9,800	10,500	500	5%	
Prorated portion of superintendent and summer help over 101-441, 101-442, 101-528, 101-751, 202, 203, 590 & 591											
704.000 Salaries - Union	-	21,391	29,209	46,224	53,337	45,000	53,000	54,500	9,500	21%	
Prorated portion of four union employees in 101-441, 101-442, 101-528, 101-751, 202 and 203											
705.000 Salaries - Overtime	-	262	295	624	1,020	1,500	500	1,000	(500)	-33%	
Overtime related to union salaries and DPW activities											
720.000 Social Security & Medicare	6,599	4,842	4,753	6,823	6,397	5,500	4,700	4,800	(700)	-13%	
Use 7.65% of gross wages											
721.000 Health & Dental Insurance	15,705	10,454	5,679	12,076	13,312	14,000	15,000	15,600	1,600	11%	
Prorated portion of employee benefits in 101-441, 101-442, 101-528, 101-751, 202 and 203											
723.000 Retirement Plan	-	9,854	5,520	9,657	10,433	11,000	10,500	11,000	-	0%	
Use 12% of gross wages											
725.000 Longevity	-	6,241	1,327	4,083	4,123	4,500	2,592	2,700	(1,800)	-40%	
Per union contract - spread over 101-441, 101-751, 202 and 203											
726.000 Vacation/Sick Time Cash Out	-	3,679	1,031	15,003	510	1,000	-	1,000	-	0%	
Covers retirement cash out and vacation cash out per union contract											
726.001 Vacation/Sick Accrual	-	5,863	(4,663)	-	-	-	-	-	-	-	
Included for accounting purposes only											
731.000 Landscape Supplies	-	-	184	244	-	-	-	-	-	-	
Moved to Tree Program cost center 101.285											
731.001 Landscape Supplies - Trees	-	-	-	-	-	-	-	-	-	-	
Moved to Tree Program cost center 101.285											
740.000 Operating Supplies	9,090	3,609	6,055	4,993	4,343	5,000	4,000	4,000	(1,000)	-20%	
Supplies used to complete DPW tasks.											
745.000 Uniform Allowance	3,134	4,242	4,777	4,510	3,522	4,500	4,100	4,400	(100)	-2%	
Contractual benefit											
751.000 Gasoline & Oil	5,621	1,813	4,881	7,049	7,558	10,000	9,500	11,000	1,000	10%	
FY 07/08 expect increase in cost of fuel.											
802.000 Professional Services	1,606	986	7,805	12,594	7,417	8,000	7,000	8,000	-	0%	
Covers decals for rr crossing & stop bars, chloride, drain maintenance & unexpected projects.											
804.000 Contracted Tree Services	8,825	9,360	7,063	10,848	-	-	-	-	-	-	
Moved to Tree Program cost center 101.285											
830.000 Engineering Consulting	-	-	574	-	-	-	-	-	-	-	
Do not use, include engineering and design costs with construction expenses											
861.000 Travel & Mileage	281	422	328	290	35	1,000	100	500	(500)	-50%	
Staff training work related workshops											
901.000 Printing & Publishing	38	50	72	-	140	500	300	500	-	0%	
Cover publishing of spring clean up, or other DPW activities.											
920.000 Utilities	5,942	3,946	5,174	5,154	5,908	12,000	6,500	12,000	-	0%	
New facility unknown expense.											
920.001 Utilities - Telephones	2,209	3,148	3,616	3,478	3,052	4,000	3,990	4,000	-	0%	
931.000 Off-Street Maintenance	350	75	335	283	-	500	-	500	-	0%	

# BUDGET WORKSHEET PROPOSED 2007/08

	Actual	Actual	Actual	Actual	Actual	Actual	Current Year 2006/07	Council	Proposed	Proposed
	2002	2003	2004	2005	2006		July 1st FY Adopted	Reviewed 2007/08	INC/(DEC) Adopted	INC/(DEC)% Adopted
932.000 Sidewalk Repairs	8,918	-	3,250	705	-	-	-	-	-	-
Do not budget moved to 970.001 Sidewalks Repair and Replace, keep data for historical purposes										
935.000 Building Maintenance & Repair	332	95	109	465	759	1,000	200	500	(500)	-50%
New building should not need maintenance and repair this year. continued upkeep of old facility										
937.000 Equipment Maintenance & Repair	1,949	3,423	1,864	2,807	1,217	3,000	2,500	3,000	-	0%
Cover repair of lawn mowers, other equipment.										
939.000 Vehicle Maintenance & Repairs	9,508	5,258	10,788	7,656	6,218	8,000	7,000	8,000	-	0%
Expect more maintenance and repair as vehicles get older.										
941.000 Equipment Rentals	0	-	-	-	-	0	-	15,000	15,000	1500%
Start internal equipment rental transfer to 402 from this department										
941.000 Equipment Rentals Outside	324	1,553	90	50	-	1,000	-	500	400	400%
For unexpected rentals										
955.000 Miscellaneous	-	-	200	739	40	100	80	100	-	0%
957.000 Miscellaneous Fees	-	1,241	-	130	837	1,000	240	1,000	-	0%
Covers CDL's per contract, few expired.										
958.000 Memberships & Dues	313	285	316	346	-	500	100	250	(250)	-50%
960.000 Education & Training	-	-	-	105	-	600	200	600	-	0%
963.000 Medical Expenses	-	146	74	36	139	1,000	400	1,000	-	0%
Per union contract, unknown expense and Choice Point for random drug testing requirements										
970.001 Sidewalks Repair & Replace	7,556	2,400	-	4,429	24,782	30,000	30,000	80,000	50,000	167%
2006/07 used CIP document to complete sidewalk repair. Ed to develop plan for 07/08 per CIP document										
970.003 Capital Imp-Trees "Replace"	-	-	-	17,500	-	-	-	-	-	-
Moved to Tree Program cost center 101.285										
970.003 Capital Imp-Trees "New"	-	-	-	4,814	-	-	-	-	-	-
Combined "Replace & New" funds, used grant dollars to cost share for a FALL 2004 planting. Keep all tree related expenses in 101.285										
977.000 Equipment	-	15,953	19,144	6,750	23,197	13,000	13,000	2,000	(11,000)	-85%
Weed whip, chain saw etc. Develop list of needs for 07/08										
981.000 Vehicles	-	-	-	91,854	-	-	-	-	-	-
Move future purchases to Fund 402										
983.001 Lease Payment - Street Sweeper	10,154	-	10,154	-	-	-	-	-	-	-
Made final payment March 2003 Keep data for history several years										
983.003 Lease Payment - Backhoe/Loader	-	-	14,194	14,194	14,194	-	-	-	-	-
Final payment 10/23/05										
Total Public Works	171,147	130,441	172,575	303,064	196,497	197,200	185,302	257,950	60,750	31%
Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget										
									72,648	37%
Proposed Budget increase due to wage & benefits, start including internal equipment rental for a stand alone 402 Fund. Gold highlight is a Council change to increase sidewalk replacement funding										

# BUDGET WORKSHEET PROPOSED 2007/08

	Actual	Actual	Actual	Actual	Actual	Current Year 2006/07	Council	Proposed	Proposed
	2002	2003	2004	2005	2006	July 1st FY Adopted	Reviewed 2007/08	Proposed INC(DEC) Adopted	Proposed INC(DEC)% Adopted
<b>Dept 442: Downtown Public Works</b>									
703.000 Salaries - Non-Union	-	-	-	4,917	9,152	10,000	10,000	-	0%
Covers \$10,000 (maximum) for Administrative support Staff									
704.000 Salaries - Union	-	-	13,101	13,668	24,927	27,000	27,000	29,000	2,000
Expect additional cost to repair sprinklers, hours worked by staff cleaning/mowing/making repairs etc. in downtown. Also includes parking enforcement officer @ \$5,000									
720.000 Social Security & Medicare	-	-	1,191	1,283	2,614	3,000	2,900	3,000	-
Cover gross wages at 7.65%									
731.000 Landscape Supplies - Trees	-	-	197	-	21	1,000	1,200	1,000	-
Coordinate downtown street tree maintenance and replacement with the Village's comprehensive tree program.									
740.000 Operating Supplies	-	-	1,184	2,294	950	3,000	3,000	3,000	-
Includes items needed for Farmer's Market I.e. signage, trash cans, advertising, etc.									
802.000 Professional Services	-	-	25,409	24,218	29,025	15,000	17,000	17,000	2,000
Cardinal Gardens \$13,000, PM on clock \$1,000, work on Decorative Street Lights. Did not strip/prime/paint decorative poles, DDA to budget for this type project from DDA project funds (if approved by the DDA Board)									
920.000 Utilities - Metered Street Lights	-	-	5,617	11,296	5,033	6,000	6,200	6,300	300
Increase for new meter at Farmer's Market									
937.000 Equipment Maintenance & Repair	-	-	6	323	-	-	-	-	-
977.000 Equipment	-	-	-	-	22,760	-	-	-	-
<b>Total Downtown Public Works</b>	-	-	46,705	57,999	94,481	65,000	67,300	69,300	4,300
Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget									
								2,000	7%
Budget used for Downtown streetscape maintenance and staff support for DDA Board and Projects. DDA pays \$40,000 for services to cover this department. Proposed Budget increase in union wages, professional services and metered street lights.									
									3%

[illegible]

[illegible]

# BUDGET WORKSHEET PROPOSED 2007/08

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Current Year 2006/07 July 1st FY Adopted	Estimated YE Position	Council Reviewed 2007/08	Proposed INC/(DEC) Adopted	Proposed INC/(DEC)% Adopted
<b>Dept: 448.000 Municipal Street Lights</b>										
920.003 Utilities - Street Lights	28,921	34,626	51,379	55,253	46,763	55,000	54,000	55,000	-	0%
Expect increase from DTE and additional unmetered street lights added to contract and energy cost increases										
970.000 Capital Improvements	-	-	-	-	974	-	-	-	-	
Proposed \$16,000 to cover 4 new decorative streetlights to replace old style streetlights in village adjacent to downtown. Work with Chuck Rowell at DTE to develop a replacement program. DID NOT DEVELOP PLAN WITH DTE										
<b>Total Municipal Street Lights</b>	28,921	34,626	51,379	55,253	47,736	55,000	54,000	55,000	-	0%
			Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget						1,000	2%
Proposed budget does not include an increase.										

# BUDGET WORKSHEET PROPOSED 2007/08

	Actual	Actual	Actual	Actual	Actual	Actual	Current Year 2006/07	Council	Proposed	Proposed
	2002	2003	2004	2005	2006		July 1st FY Adopted	Reviewed	INC/(DEC)	INC/(DEC)%
							YE Position	2007/08	Adopted	Adopted
<b>Dept: 528.000 Solid Waste</b>										
703.000 Salaries - Non Union	38,481	6,371	8,878	1,397	1,818	2,000	2,500	2,100	100	5%
Prorated portion of superintendent and summer help over 101-441, 101-442, 101-528, 101-751, 202, 203, 590 & 591										
704.000 Salaries - Union	-	33,396	26,113	16,799	21,577	22,000	29,000	28,000	6,000	27%
Prorated portion of four union employees in 101-441, 101-442, 101-528, 101-751, 202 and 203										
705.000 Salaries - Overtime	-	591	931	1,148	1,192	3,000	1,000	1,500	(1,500)	-50%
720.000 Social Security & Medicare	3,138	2,897	2,548	1,990	1,881	1,700	2,500	2,600	900	53%
Cover gross wages at 7.65%										
721.000 Health & Dental Insurance	13,279	3,556	4,970	176	-	-	-	-	-	
723.000 Retirement Plan	-	6,628	4,800	3,993	2,439	2,800	3,600	3,700	900	32%
Cover gross wages at 12%										
725.000 Longevity	-	-	1,187	-	-	-	-	-	-	
Do not charge this benefit to this department at this time.										
726.001 Vacation/Sick Accrual	-	-	5,863	-	-	-	-	-	-	
Do not charge this benefit to this department at this time.										
727.000 Office Supplies	757	66	-	-	-	-	-	-	-	
Office supplies needed by this department are taken from 101-265 our general office supply account.										
740.000 Operating Supplies	1,458	1,816	4,804	1,747	959	2,800	2,200	3,000	200	7%
Average Calculated										
805.000 Contracted Solid Waste Service	253,271	302,703	340,333	377,312	364,807	410,000	402,000	414,000	4,000	1%
Average Wastemanagement invoices 12 months, plus 3% increase March 1st, plus additional customer base. WM to perform audit on residential and commercial count to confirm billing accuracy.										
901.000 Printing & Publishing	253	359	382	509	906	1,000	1,800	1,500	500	50%
Notices for leaf pick-up. Help pay for printing of bills.										
941.000 Equipment Rentals	-	21,486	21,236	21,383	24,801	20,000	22,500	21,000	1,000	5%
Internal equipment rental transferred to Fund 402										
960.000 Education & Training	-	-	-	-	-	-	-	-	-	
970.000 Capital Improvements	794	-	-	-	-	2,500	2,500	-	(2,500)	-100%
977.000 Equipment	-	-	-	-	-	-	-	-	-	
983.002 Lease Payment - Leaf Machine	6,926	-	-	-	-	-	-	-	-	
<b>Total Solid Waste</b>	<b>318,357</b>	<b>379,869</b>	<b>422,045</b>	<b>426,455</b>	<b>420,380</b>	<b>467,800</b>	<b>469,600</b>	<b>477,400</b>	<b>9,600</b>	<b>2%</b>
Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget										
							\$ 429,000	\$ 474,000	7,800	2%
Proposed Budget increase for wages & benefits, contracted service, and internal equipment rental. Proposed residential rate adjustment of \$2 per stop, and 3% on commercial rates will cover department expenses within \$3,000										

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# BUDGET WORKSHEET PROPOSED 2007/08

	Actual	Actual	Actual	Actual	Actual	Actual	Current Year 2006/07	Council	Proposed	Proposed
	2002	2003	2004	2005	2006	2006	July 1st FY Adopted	Reviewed	INC(DEC)	Proposed
							YE Position	2007/08	Adopted	Adopted
<b>Dept: 851.000 Insurance &amp; Bonds</b>										
719.000 Unemployment Compensation	-	-	4,447	4,053	585	3,000	1,200	1,300	(1,700)	-57%
Our unemployment liability with MML/VALKUX are almost met.										
721.001 Retiree Health Insurance	-	-	-	17,584	21,645	23,000	24,500	25,500	2,500	11%
<b>910.000 Workers Compensation</b>	21,530	7,388	11,434	14,209	13,925	10,500	11,400	12,000	1,500	14%
<b>911.000 Liability Insurance</b>	-	23,865	26,798	28,897	30,183	33,000	29,000	30,000	(3,000)	-9%
Larger share of cost charged to general fund, all other funds same or reduced. Corrected estimated year end and proposed budget										
<b>000.000 Bond Payment</b>	-	-	-	-	-	50,000	35,900	127,000	77,000	154%
2006 Facilities Bond payment										
<b>Insurance &amp; Bonds Total</b>	21,530	31,253	42,679	64,742	66,339	119,500	102,000	195,800	76,300	64%
Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget										
									93,800	78%
<b>Dept: 890.000 Contingencies</b>										
955.000 Miscellaneous	-	-	-	-	-	9,200	-	50,000	40,800	443%
<b>Contingencies Total</b>	-	-	-	-	-	9,200	-	50,000	40,800	443%
Increase requested to better manage budget amendments throughout the year - especially in the unknown area of DPW equipment rentals (see Dept 441)										
<b>Dept: 901.000 CIP Plan</b>										
974.000 Salt Storage/DPW Facility	-	-	-	90,239	4,257	-	-	-	-	-
Use to budget for another CIP Project										
974.005 Dexter Cmty Park	-	-	-	43,183	11,488	77,000	77,000	55,000	(22,000)	-29%
Pavilion Project 2006/07 Budget amendment 8-14-06 inc. \$77,000. Parks Commission requested Play Court and Tot Lot purchase for Community Park 2007/08										
974.006 Millcreek restoration	-	-	-	-	-	-	-	330,000	330,000	
Restoration of Mill Creek after dam removal associated with Bridge project. May be funded by Series 2 of the facilities bond.										
<b>CIP Plan Total</b>	-	-	-	133,422	15,745	77,000	77,000	385,000	308,000	400%
Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget										
<b>Dept: 875.000 Contributions</b>										
000.000 Transfer Out	-	55,962	-	22,000	-	-	-	150,000	150,000	
This amount is not included in total expenses, it is a reserve amount that will be transferred to Major Streets for the Bridge Project										
965.001 Contribution to WAVE	3,653	5,772	8,866	10,829	10,671	12,000	10,000	12,000	-	0%
Chelsee Transportation contracted monthly, expect increase in contracted monthly service										
965.002 Contribution Community Serve	350	250	250	250	250	250	250	250	-	0%
Covers support of Dexter Historic Society 05/06 same level of support										
965.003 Contribution Senior Center	1,000	1,000	1,000	1,000	1,000	9,300	9,270	1,000	(8,300)	-89%
Covers support of Dexter Senior Center 05/06 expect same level of support AMENDED 7-24-06 inc. from \$1,000										
965.004 Contribution WAVE Door to Door	-	-	-	-	2,917	5,000	7,000	7,000	2,000	40%
Created in 05/06 to support Door to Door Transportation Service										
965.005 Contribution to Gordon Hall	-	-	-	-	100,000	20,000	-	40,000	20,000	100%
First installment of \$20,000 due March 1, 2007 The 2006/07 payment delayed beyond practical audit adjustment, include 2 installments in 2007/08										
<b>Contributions - Control Total</b>	5,003	62,984	10,116	34,079	114,837	46,550	26,520	60,250	13,700	29%

# BUDGET WORKSHEET PROPOSED 2007/08

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# BUDGET WORKSHEET PROPOSED STREET FUNDS 2007/08

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Current Year 2006/07 July 1st FY Adopted	Estimated YE Position	Council Reviewed 2007/08	Proposed INC/(DEC) Adopted	Proposed INC/(DEC)% Adopted
<b>Fund: 202 Major Streets Fund</b>										
<b>Revenues</b>										
576,000 State Shared Rev-Gas & Weight	100,659	106,600	121,206	126,889	120,898	131,000	117,970	120,000	(11,000)	-8%
Average calculated										
577,000 State Shared Rev-Local Roads	3,597	4,189	4,170	4,149	4,139	4,000	4,200	4,000	-	0%
Average calculated										
578,000 State Grants - Roads	-	-	-	-	-	-	-	-	-	
583,000 Contributions from County Road	-	-	32,050	-	-	-	-	-	-	
665,000 Interest Earned	2,408	1,260	389	602	4,476	2,000	4,476	2,000	-	0%
This could be higher than \$2k if we do not do the A2 Street project this year.										
675,000 Contributions - Private Source	2,548	2,394	12,392	33,000	-	-	-	-	-	
Contribution from Norfolk 2004 for AA Road Improvement 05/06 No contributions expected. Follow-up with MAV for contribution										
676,001 Intersection Project Reimb.	-		87,424	-	-	-	-	-	-	
MDOT Grant program for Dan Hoey & Dexter AA Road. Keep for history										
671,000 Other Revenue	-	-	-	-	-	-	400	-	-	
695,001 Trans In - Municipal Streets	-	13,225	15,870	63,000	20,000	60,000	53,900	932,100	872,100	1454%
Transferred in from Municipal Street Fund to Balance Major Street Fund										
695,005 Trans In - Main Street Bridge Prc	-	-	-	-	-	100,000	100,000	150,000	50,000	50%
Transferred in from General Fund cash reserve										
<b>Total Revenues</b>	109,212	127,668	273,501	227,639	149,513	297,000	280,946	1,208,100	911,100	307%
			Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget						927,154	330%

# BUDGET WORKSHEET PROPOSED STREET FUNDS 2007/08

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Current Year 2006/07 July 1st FY Adopted	Estimated YE Position	Council Reviewed 2007/08	Proposed INC/(DEC) Adopted	Proposed INC/(DEC)% Adopted
<b>Fund: 202 Major Streets Fund</b>										
Dept: 248.000 Administration										
840.000 Bank Service Charges	203	95	40	-	55	100	62	100	-	0%
Average calculated										
<b>Total Administration</b>	203	95	40	-	55	100	62	100	-	0%
<b>Fund: 202 Major Streets Fund</b>										
Dept: 451.000 Contracted Road Construction										
703.000 Salaries-Non Union	-	-	4,700	-	-	-	-	-	-	
720.000 Social Security & Medicare	-	-	360	-	-	-	-	-	-	
803.000 Contracted Services	-	-	4,959	18,210	9,053	30,000	30,000	30,000	-	0%
Continue stormwater infrastructure repairs & improvements.										
974.007 Main Street Bridge Replacement	-	-	36,721	2,896	-	100,000	100,000	150,000	50,000	
970.000 Capital Improvements	-	-	-	-	-	-	-	850,000	850,000	
CIP Dexter Ann Arbor Street Improvements										
<b>Total Contracted Road Const.</b>	-	-	46,740	21,106	9,053	130,000	130,000	1,030,000	900,000	692%
									900,000	692%
Proposed Budget includes the Dexter-Ann Arbor Street Improvements. Federal and state reimbursements of \$340,000 will be received in the 2008-09 FY to complete future projects. Gold highlight reviewed by Council.										

# BUDGET WORKSHEET PROPOSED STREET FUNDS 2007/08

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Current Year 2006/07 July 1st FY Adopted	Estimated YE Position	Council Reviewed 2007/08	Proposed INC/(DEC) Adopted	Proposed INC/(DEC)% Adopted
<b>Fund: 202 Major Streets Fund</b>										
<b>Dept: 463.000 Routine Maintenance</b>										
703.000 Salaries - Non Union	48,015	8,059	7,806	7,559	5,049	8,000	8,200	7,800	(200)	-3%
Gross salary paid from 11 accounts, for Supervisor- Adjusted cost share 06/07										
704.000 Salaries - Union	-	19,841	16,012	20,700	23,867	24,000	27,100	25,000	1,000	4%
Contractual increase										
705.000 Salaries - Overtime	-	259	542	416	40	200	-	200	-	0%
Average calculated										
720.000 Social Security & Medicare	3,646	2,080	1,867	2,191	2,215	2,600	2,770	2,800	200	8%
Gross salaries at 7.65%										
721.000 Health & Dental Insurance	7,864	1,978	4,779	5,969	5,855	7,000	7,290	7,300	300	4%
Actual calculated										
723.000 Retirement Plan	-	4,943	4,800	3,681	3,151	4,000	4,040	4,400	400	10%
Gross salaries x 12%										
725.000 Longevity	-	-	978	100	500	500	350	500	-	0%
Prorated across funds										
726.000 Vacation/Sick Time Cash Out	-	-	-	2,000	534	600	-	600	-	0%
Prorated across funds										
726.001 Vacation/Sick Accrual	-	-	-	(2,748)	-	-	-	-	-	
Book liability at year end, depends upon benefit hour balances										
740.000 Operating Supplies	1,038	1,061	706	1,662	3,527	5,000	4,000	5,000	-	0%
Covers asphalt, gravel, culverts, block, mortar basin lids, sand, soil concrete. Average calculated										
802.000 Professional Services	1,665	-	6,185	10,320	8,442	9,000	8,000	9,000	-	0%
Alley chloride, storm drain rodding, catch basin cleaning, etc.										
910.000 Workers Compensation	6,751	6,425	753	1,295	1,269	1,000	960	1,000	-	0%
Actual calculated										
911.000 Liability Insurance	-	-	5,777	6,229	6,507	6,900	6,400	6,500	(400)	-6%
Received premium increase for FY 07/08 Note: Est year end in prior spreadsheet version was a typo. It has been corrected.										
939.000 Vehicle Maintenance & Repairs	-	922	-	-	-	-	-	-	-	
Remove this line, Vehicle Maintenance and Repair is covered under 101.441										
941.000 Equipment Rentals	478	8,669	8,876	9,302	9,789	10,000	11,200	10,000	-	0%
Average calculated										
957.000 Miscellaneous Fees	-	-	-	145	-	-	-	-	-	
05/06 budget same as last year.										
983.001 Lease Payment - Street Sweeper	10,154	-	-	-	-	-	-	-	-	
Sweeper is in 101.441 (paid off) keep data for historical reference. Delete in FY 2006/07										
<b>Total Routine Maintenance</b>	<b>79,611</b>	<b>54,237</b>	<b>59,081</b>	<b>68,823</b>	<b>70,744</b>	<b>78,800</b>	<b>80,310</b>	<b>80,100</b>	<b>1,300</b>	<b>2%</b>
<b>Proposed Budget increase due to wage and benefits.</b>										<b>0%</b>

# BUDGET WORKSHEET PROPOSED STREET FUNDS 2007/08

							Current Year 2006/07		Council	Proposed	Proposed
	Actual	Actual	Actual	Actual	Actual	Actual	July 1st FY Adopted	Estimated YE Position	Reviewed 2007/08	INC/(DEC) Adopted	INC/(DEC)% Adopted
Fund: 202 Major Streets Fund											
Dept: 474,000 Traffic Services											
703,000 Salaries - Non Union	16,659	4,140	3,232	837	3,166	5,100	5,100	5,034	5,200	100	2%
Gross salary paid from 11 accounts, for Supervisor-- Adjusted cost share 06/07											
704,000 Salaries - Union	-	8,713	6,117	2,846	1,453	3,000	3,000	10,400	6,000	3,000	100%
May vary from year to year based on tasks and projects assigned.											
705,000 Salaries - Overtime	-	443	618	461	140	400	400	530	600	200	50%
Average calculated											
720,000 Social Security & Medicare	1,278	981	756	316	364	800	800	640	1,000	200	25%
Gross salaries at 7.65%											
721,000 Health & Dental Insurance	3,760	1,400	1,738	1,820	1,801	3,000	3,000	2,400	3,000	-	0%
Actual calculated											
723,000 Retirement Plan	-	1,969	1,680	776	472	1,200	1,200	890	1,600	400	33%
Gross salaries 12%											
725,000 Longevity	-	-	419	50	300	300	300	200	300	-	0%
726,000 Vacation/Sick Time Cash Out	-	-	-	500	-	-	-	-	-	-	
740,000 Operating Supplies	2,106	3,766	8,785	623	622	5,000	5,000	3,000	5,000	-	0%
Signal bulbs, signs, posts, paint, etc.											
802,000 Professional Services	26,154	17,967	5,100	5,982	1,191	6,000	6,000	3,000	6,000	-	0%
Signal repair & contracted street painting -											
910,000 Workers Compensation	1,705	1,286	256	451	441	400	400	340	400	-	0%
Actual calculated											
911,000 Liability Insurance	-	-	724	781	816	900	900	800	900	-	0%
Actual calculated											
941,000 Equipment Rentals	8,345	1,203	3,515	2,992	3,077	3,000	3,000	2,500	3,000	-	0%
ED and MARIE estimated hours and rate for equipment. Moved into Fund 402											
970,000 Capital Improvements	13,875	70,460	-	488	-	-	-	-	-	-	
The was the final payment for the MDOT Signal Project at Dexter AA & Dan Hoey Road											
970,002 Baker Road Signal		-	5,860	238	-	-	-	-	-	-	
04/05 returned \$40,000 to DCS for signal project. No plan at this time to complete this project											
Total Traffic Services	73,882	112,328	38,800	19,161	13,843	29,100	29,734	33,000	3,900	3,266	13%
Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget											
Proposed Budget increase due to wage and benefits.											

## BUDGET WORKSHEET PROPOSED STREET FUNDS 2007/08

	Actual	Actual	Actual	Actual	Actual	Current Year 2006/07	Council	Proposed	Proposed
	2002	2003	2004	2005	2006	July 1st FY Adopted	Reviewed 2007/08	INC/(DEC) Adopted	INC/(DEC)% Adopted
Fund: 202 Major Streets Fund									
Dept: 478,000 Winter Maintenance									
703,000 Salaries - Non Union	-	3,852	4,172	2,212	4,749	7,000	6,700	-	0%
Gross salary paid from 11 accounts, for Supervisor— Adjusted cost share 06/07									
704,000 Salaries - Union	-	11,821	15,393	11,807	8,005	9,000	7,600	1,000	11%
Average calculated									
705,000 Salaries - Overtime	-	2,825	2,804	3,932	3,653	4,000	2,100	(1,000)	-25%
Average calculated									
705,001 Salaries - Call In Pay	-	-	600	1,425	450	-	-	-	-
Move into union salary line									
720,000 Social Security & Medicare	-	1,382	1,754	1,480	1,290	1,700	1,300	(300)	-18%
Gross salaries at 7.65%									
721,000 Health & Dental Insurance	-	1,301	2,523	3,559	3,604	5,000	4,700	-	0%
Actual calculated									
723,000 Retirement Plan	-	2,928	2,400	2,377	1,841	2,700	1,900	(500)	-19%
Gross salaries 12%									
725,000 Longevity	-	-	629	75	400	500	350	-	0%
726,000 Vacation/Sick Time Cash Out	-	-	-	1,000	-	-	-	-	-
740,000 Operating Supplies	-	4,943	6,561	3,344	6,985	9,000	7,500	9,000	0%
Covers salt and sand. Increase cost of salt and sand									
802,000 Professional Services	-	-	-	-	-	-	-	-	-
Contracts for heavy snow removals as needed.									
910,000 Workers Compensation	-	1,606	367	658	651	500	490	-	0%
Actual calculated									
911,000 Liability Insurance	-	-	1,084	1,168	1,220	1,400	1,200	1,300	-7%
Actual calculated									
941,000 Equipment Rentals	-	9,330	13,236	14,776	16,770	17,000	10,000	(2,000)	-12%
Average of past three years plus a minor increase									
970,000 Capital Improvements	-	12,449	-	-	-	-	-	-	-
Total Winter Maintenance	-	52,437	51,523	47,814	49,618	57,800	43,840	54,900	-5%
Fund: 202 Major Streets Fund			Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget					11,060	25%
Dept: 890,000 Contingencies			Overall proposed 2007/08 budget slightly lower 2006/07 adopted due mainly to adjustment of equipment rentals.						
955,000 Miscellaneous	-	-	-	-	-	-	-	10,000	
Total Contingencies	-	-	-	-	-	-	-	10,000	10,000
Fund: 202 Major Streets Fund									
Dept: 965,000 Transfers Out - Control									
999,006 Transfer Out to Local Streets	-	-	-	-	30,225	-	-	-	-
New Dept. for 2006/07									
Total Transfers Out - Control	-	-	-	-	30,225	-	-	-	-
Total Expenditures	153,696	219,097	196,184	156,904	173,539	295,800	283,946	1,208,100	912,300
Major Streets Fund - Rev/Exp	(44,484)	(91,429)	77,317	70,735	(24,026)	1,200	(3,000)	-	308%

[illegible]

[illegible]

**BUDGET WORKSHEET PROPOSED STREET FUNDS 2007/08**

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Current Year 2006/07 July 1st FY Adopted	Estimated YE Position	Council Reviewed 2007/08	Proposed INC/(DEC) Adopted	Proposed INC/(DEC)% Adopted
<b>Fund: 203 Local Streets Fund</b>										
<b>Dept: 474,000 Traffic Services</b>										
703,000 Salaries - Non Union	4,282	2,976	3,120	725	1,583	4,200	4,000	4,300	100	2%
Gross salary paid from 11 accounts, for Supervisor- Adjusted cost share 06/07										
704,000 Salaries - Union	-	6,432	4,532	866	1,248	3,000	2,300	3,000	-	0%
Average calculated										
705,000 Salaries - Overtime	-	-	107	28	61	200	100	200	-	0%
720,000 Social Security & Medicare	337	766	593	134	221	700	500	600	(100)	-14%
Gross salaries at 7.65%										
721,000 Health & Dental Insurance	1,185	1,576	737	460	450	1,500	650	1,000	(500)	-33%
Actual calculated										
723,000 Retirement Plan	-	1,749	480	211	305	1,100	720	900	(200)	-18%
Gross salaries 11.2%										
725,000 Longevity	-	-	349	50	400	100	100	100	-	0%
Average calculated										
726,000 Vacation/Sick Time Cash Out	-	-	-	500	134	-	-	-	-	
740,000 Operating Supplies	1,751	34	4,195	23	297	5,000	4,000	5,000	-	0%
Paint, signs, posts, bulbs, etc. Average Calculated										
802,000 Professional Services	1,349	6,574	700	700	-	1,000	700	1,000	-	0%
Covers signal repair & contracted street painting Cost increase for additional painting										
910,000 Workers Compensation	961	803	76	141	138	200	110	200	-	0%
Actual calculated										
911,000 Liability Insurance	-	-	722	779	813	900	800	900	-	0%
Actual calculated										
941,000 Equipment Rentals	2,027	699	1,433	1,300	2,713	2,500	1,000	2,500	-	0%
ED and MARIE estimated hours and rate for equipment. Moved into Fund 402										
<b>Total Traffic Services</b>	11,892	21,609	17,044	5,917	8,362	20,400	14,980	19,700	(700)	-3%
Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget									4,720	32%
Overall proposed 2007/08 budget slightly less than 2006/07 adopted due to reallocation of personnel costs.										

**BUDGET WORKSHEET PROPOSED STREET FUNDS 2007/08**

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Current Year 2006/07 July 1st FY Adopted	Estimated YE Position	Council Reviewed 2007/08	Proposed INC/(DEC) Adopted	Proposed INC/(DEC)% Adopted
<b>Fund: 203 Local Streets Fund</b>										
<b>Dept: 478.000 Winter Maintenance</b>										
703.000 Salaries - Non Union	9,986	3,789	4,017	2,156	3,166	1,300	5,000	5,200	3,900	300%
Gross salary paid from 11 accounts, for Supervisor - Adjusted cost share 06/07										
704.000 Salaries - Union	-	12,204	14,979	10,738	7,109	9,000	6,000	10,000	1,000	11%
Average calculated										
705.000 Salaries - Overtime	-	1,901	2,321	3,536	3,395	4,000	2,300	3,000	(1,000)	-25%
705.001 Salaries - Call In Pay	-	-	600	1,575	475	-	-	-	-	
Move into union salary line										
720.000 Social Security & Medicare	507	1,335	1,674	1,353	1,067	1,200	940	1,100	(100)	-8%
Gross salaries at 7.65%										
721.000 Health & Dental Insurance	764	1,209	1,764	940	900	2,000	1,500	2,000	-	0%
Actual calculated										
723.000 Retirement Plan	-	2,820	1,200	1,832	1,533	2,000	1,600	1,700	(300)	-15%
Gross salaries 12%										
725.000 Longevity	-	-	908	75	500	600	400	600	-	0%
726.000 Vacation/Sick Time Cash Out	-	-	-	500	-	-	-	-	-	
740.000 Operating Supplies	2,430	4,385	6,561	13,012	5,536	10,000	6,000	10,000	-	0%
Sand and salt increase cost.										
802.000 Professional Services	555	-	-	-	-	-	-	-	-	
Heavy snow removal.										
910.000 Workers Compensation	1,466	1,605	180	310	303	300	230	300	-	0%
Actual calculated										
911.000 Liability Insurance	-	-	1,082	1,166	1,218	1,500	1,200	1,300	(200)	-13%
Actual calculated										
941.000 Equipment Rentals	6,437	7,843	16,212	17,264	17,560	18,000	11,000	18,000	-	0%
ED and MARIE estimated hours and rate for equipment. Moved into Fund 402										
<b>Total Winter Maintenance</b>	22,145	37,091	51,498	54,457	42,763	49,900	36,170	53,200	3,300	7%
			Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget						17,030	47%
<b>Fund: 203 Local Streets Fund</b>										
<b>Dept: 890.000 Contingencies</b>										
957.000 Miscellaneous	-	-	-	-	-	-	-	-	-	
<b>Total Contingencies</b>	-	-	-	-	-	-	-	-	-	
<b>Total Expenditures</b>	99,936	121,731	202,758	166,149	212,142	1,357,500	928,130	239,100	(1,118,400)	-82%
<b>Local Streets Fund - Rev/Exp</b>	(34,678)	(14,171)	(45,969)	4,498	4,510	-	-	-		

# BUDGET WORKSHEET PROPOSED STREET FUNDS 2007/08

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Current Year 2006/07 July 1st FY Adopted	Estimated YE Position	Council Reviewed 2007/08	Proposed INC/(DEC) Adopted	Proposed INC/(DEC)% Adopted
<b>Fund: 204 Municipal Streets</b>										
<b>Revenues</b>										
403,000 Taxes - Streets (Real)	147,542	271,016	327,593	400,210	432,066	506,400	480,000	534,758	28,358	6%
Actual										
410,000 Taxes - Personal Property	1,447	26,851	26,766	86,305	82,208	83,300	77,000	81,640	(1,660)	-2%
Actual										
412,000 Delinquent Taxes - Real Prop	-	-	12,022	11,931	30,421	-	30,421	-	-	
Estimated										
445,000 Taxes - Penalties & Interest	-	529	2,519	789	2,530	500	800	500	-	0%
665,000 Interest Earned	-	1,728	1,568	4,252	13,925	2,000	36,000	20,000	18,000	900%
Average calculated										
<b>Total Revenues</b>	148,989	300,124	370,468	503,487	561,149	592,200	624,221	636,898	44,698	8%
			Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget						12,677	2%
<b>Fund: 204 Municipal Streets</b>										
<b>Expenditures</b>										
Dept: 248,000 Administration										
840,000 Bank Service Charges	504	921	609	710	586	500	700	700	200	40%
841,000 Village Administration Costs	-	-	21,776	20,132	24,024	30,000	26,000	30,000	-	0%
967,001 Property Tax Refunds	-	-	-	-	180	500	-	500	-	0%
Used for Board of Review REFUNDS for prior year adjustments										
<b>Total Administration</b>	504	921	22,385	20,842	24,790	31,000	26,700	31,200	200	1%
			Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget						4,500	17%
<b>Fund: 204 Municipal Streets</b>										
Dept: 965,000 Transfers Out - Control										
999,005 Transfer Out to Major Streets	-	13,225	-	63,000	20,000	60,000	53,900	932,100	872,100	1454%
Match to Fund 202 xls. Line 22										
999,006 Transfer Out to Local Streets	25,000	176,250	110,000	110,000	130,000	1,300,600	877,630	190,700	(1,109,900)	-85%
Match to Fund 203 xls. Line 178										
<b>Total Transfers Out - Control</b>	25,000	189,475	110,000	173,000	150,000	1,360,600	931,530	1,122,800	(237,800)	-17%
<b>Total Expenditures</b>	25,504	190,396	132,385	193,842	174,790	1,391,600	958,230	1,154,000		
<b>Municipal Streets - Rev/Exp</b>	123,485	109,728	238,083	309,645	386,360	(799,400)	(334,009)	(517,102)		
The March 31, 2007 cash account balance was \$860,759. Approximately \$300,000 of that amount may be used to finish out the 2006/07 FY as estimated. A little over \$500,000 in cash reserves will remain to fund an additional project. The Major Street Project "Dexter-AA Street" will use up most of that reserve. Staff has recommended a very conservative project that should keep cash flow in the positive between now and when we can request reimbursements from STUP funding in 2008.										



# BUDGET WORKSHEET 2007/08 PROPOSED

								Current Year 2006/07		2007-08
	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Adopted Budget	Projected YE Position			Proposed
Fund: 401 Special Projects										
Revenues										
665,000 Interest Earned	-	-	-	-	-	30,000	44,426			10,000
Revenue will decrease as bond proceeds are drawn down										
698,000 2007 Bond Proceeds	-	-	-	-	-	1,705,000	1,685,977			-
One time revenue source in 06/07										
Total Revenues	-	-	-	-	-	1,735,000	1,730,404			10,000
Expenditures										
Dept: 248,000 Administration										
840,000 Bank Service Charges	305	462	-	-	-	-	1			-
Reduce to zero - no pooled funds kept in this fund										
842,001 2007 Bond Issuance Costs	-	-	-	-	-	50,000	32,800			-
Reduce to zero - one time charge for bonding										
Administration Total	-	-	-	-	-	50,000	32,800			-
Dept: 902,000 DPW Building										
830,007 Engineering - DPW	-	-	-	-	-	10,000	5,902			-
Project to completed by June 2007										
974,006 DPW Construction	-	-	-	-	-	1,350,000	549,226			-
Project to be completed by June 2007										
Capital Imp. Total	-	-	-	-	-	1,350,000	549,226			-
Dept: 965,000 Transfer Out										
999,000 Transfer Out	-	-	-	-	-	20,000	19,990			-
One time transfer to General Fund										
Transfer Out Total	-	-	-	-	-	20,000	19,990			-
Total Expenditures	-	-	-	-	-	1,420,000	602,015			-
Special Projects Fund - Rev/ Exp	-	-	-	-	-	315,000	1,128,389			10,000
Note: Remaining funds after DPW is complete must be spent by 10/2008 on a project specified in bond documents										
Necessary budget amendments will need to be made at time of fund commitment										

**BUDGET WORKSHEET 2007/08 PROPOSED**

	Actual	Actual	Actual	Actual	Actual	Current Year 2006/07	2007-08
	2002	2003	2004	2005	2006	Adopted Budget	Projected YE Position Proposed
<b>Fund: 402 Equipment Replacement</b>							
<b>Revenues</b>							
665,000 Interest Earned	1,271	828	578	982	1,538	1,000	4,048
Average of last three years, rounded down							2,000
667,003 Equipment Rental	55,573	-	78,146	78,767	26,591	83,500	65,490
From equipment rental lines in 101, 202, 203, and 591. Increase due to addition of 101-441 to user pool							97,800
673,000 Sale of Fixed Assets	-	-	10,005	-	-	-	-
Not a regular source of revenue							
<b>Total Revenues</b>	<b>56,844</b>	<b>828</b>	<b>88,729</b>	<b>79,749</b>	<b>28,128</b>	<b>84,500</b>	<b>69,538</b>
<b>Expenditures</b>							
Dept: 248,000 Administration							
840,000 Bank Service Charges	305	462	251	181	78	200	96
Average of last three years, rounded up							200
<b>Administration Total</b>	<b>305</b>	<b>462</b>	<b>251</b>	<b>181</b>	<b>78</b>	<b>200</b>	<b>96</b>
Dept: 901,000 Capital Improvements							
981,000 Vehicles	-	-	-	-	-	-	-
New line item for FY 2007/2008 and beyond							
<b>Capital Imp. Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Dept: 965,000 Transfer Out							
999,000 Transfer Out	29,999	-	24,347	91,854	14,194	93,000	19,000
Discontinue in FY 07/08. Equipment now to be purchased by this fund. No new equipment required this FY.							-
<b>Transfer Out Total</b>	<b>29,999</b>	<b>-</b>	<b>24,347</b>	<b>91,854</b>	<b>14,194</b>	<b>93,000</b>	<b>19,000</b>
<b>Total Expenditures</b>	<b>30,304</b>	<b>462</b>	<b>24,598</b>	<b>92,035</b>	<b>14,272</b>	<b>93,200</b>	<b>19,096</b>
Equipment Replacement Fund - Rev/ Exp	26,540	366	64,131	(12,286)	13,856	(8,700)	50,441
							99,600

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## BUDGET WORKSHEET 2007/08 PROPOSED

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751.000 Gasoline & Oil	149	1,571	2,680	3,227	4,143	6,000	7,800	9,000	3,000	50%
Average monthly calculated plus extra for increases in cost, budget additional expense for WAVE (reimbursed)										
802.000 Professional Services	76,335	67,363	78,644	83,576	89,877	95,000	81,000	90,000	(5,000)	-5%
Sludge hauling, annual sewer cleaning contract, OHM, UTS, Synagro. Additional LS and Headwork Analysis required every 5-yr by DEQ (on hold by DEQ)										
824.000 Testing & Analysis	3,972	4,311	2,458	2,788	4,032	5,000	4,500	5,000	-	0%
830.000 Engineering Consulting	15,792	424	3,737	922	-	-	-	-	-	
830.002 Engineering-Collection System	-	385	-	-	25,239	-	-	-	-	
861.000 Travel & Mileage	151	79	356	349	158	500	400	500	-	0%
901.000 Printing & Publishing	149	116	157	324	528	500	400	500	-	0%
910.000 Workers Compensation	20,025	7,976	4,306	7,602	7,447	5,600	6,000	7,000	1,400	25%
911.000 Liability Insurance	-	26,326	18,052	19,466	20,332	22,400	24,800	21,400	(1,000)	-4%
Current 2006/07 includes 5 quarters. Renewal projected at 7%										
920.000 Utilities	55,874	48,108	58,722	66,534	53,839	60,000	64,800	66,000	6,000	10%
920.001 Utilities - Telephones	4,892	6,371	6,227	6,264	6,749	7,000	8,000	8,900	1,900	27%
935.000 Building Maintenance & Repair	17,273	3,622	381	1,826	8,262	12,000	12,000	5,000	(7,000)	-58%
Replace 3-entry doors at the plant 2006/07. Minor improvements for 2007/08										
937.000 Equipment Maintenance & Repa	6,642	3,970	1,901	3,629	2,881	4,000	3,000	4,000	-	0%
Unpredictable breakdown items										
939.000 Vehicle Maintenance & Repairs	37	605	185	-	104	1,000	1,000	2,000	1,000	100%
941.000 Equipment Rentals	242	90	-	-	-	-	-	-	-	
Emergency safety equipment rental, jack hammer etc. cover cost of DPW equipment rental (Marie adjustment)										
955.000 Miscellaneous	47,419	1,049	-	916	16	400	300	300	(100)	-25%
958.000 Memberships & Dues	200	372	277	185	-	200	150	200	-	0%
960.000 Education & Training	240	100	75	723	155	500	200	500	-	0%
968.000 Depreciation	-	-	-	-	-	-	-	-	-	
970.000 Capital Improvements	-	619	70,324	-	4,500	-	-	-	-	
977.000 Equipment	-	1,693	18,666	3,596	17,805	25,000	23,000	8,000	(17,000)	-68%
Covered generator for Westridge, replaced office computers 2006/07 and PM on equipment. PM on equipment for 2007/08										
977.001 Equipment Replacement	-	1,230	1,454	-	-	-	-	-	-	

# BUDGET WORKSHEET 2007/08 PROPOSED

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Current Year 2006/07 Adopted Budget	Estimated YE Position	Council Reviewed 2007/08	Proposed INC/(DEC) Adopted	Proposed INC/(DEC)% Adopted
Use Reserves for pump replacement										
981,000 Vehicles	-	-	-	45	-	-	-	20,000	20,000	
Replace 92' Pick-up, split cost between water and sewer fund										
Sewer Utilities Department	572,587	488,237	565,085	549,307	588,437	593,000	593,190	625,200	32,200	5%
									32,010	5%
Expenditures 590										
Dept: 890,000 Contingencies										
955,000 Miscellaneous	-	-	104,583	-	-	25,000	-	25,000	-	0%
Used for health premium shortfall, and emergencies.										
Contingencies Total	-	-	104,583	-	-	25,000	-	25,000	-	0%
Expenditures 590										
Dept: 901,000 CIP Plan										
974,000 Capital Improvements + Eng.	-	-	21,308	-	31,712	550,000	370,000	-	(550,000)	-100%
From the original budget 2006/07 there were 2 Capital Project Funds, they were combined into this one to cover: Alpine Project, K-Street/Wall Court Project, Video Sewers, Manhole Rehab, SRF Project Plan, Metering, expenses covered by the "S2 Grant \$175,000". A budget amendment for 2006/07 will be needed to show actual expense. Do a budget amendment in 2007/08 If we receive SRF loan of \$3.8 million										
CIP Plan Total			21,308	-	31,712	550,000	370,000	-	(550,000)	-100%
Expenditures 590										
Dept: 850,000 Debt										
977,002 Equipment - Screw Pumps	-	-	38,333	8,369	38,333	38,400	38,333	38,400	-	0%
Pay off May 2008, discuss redirecting this amount in 2008/09 to a new bond payment or toward RD Principal.										
990,000 Debt Service	-	8,823	32,702	1,726	-	-	-	-	-	
992,000 Bond Fees	7,385	-	560	560	300	600	300	400	(200)	-33%
995,001 NE Sewer	-	-	18,338	-	180,000	180,000	183,600	183,600	3,600	2%
Principal paid in October										
995,002 RD Sewer Bond A&B Principal	-	-	74,992	-	38,000	40,000	40,000	44,000	4,000	10%
996,001 NE Sewer Interest	-	-	-	29,025	21,600	18,000	10,800	15,000	(3,000)	-17%
996,002 RD Sewer Interest	-	-	-	130,598	128,914	126,200	127,000	125,000	(1,200)	-1%
Debt Total	7,385	8,823	164,925	170,278	407,147	403,200	400,033	406,400	3,200	1%
									6,367	2%
Total Expenditures	581,109	553,400	913,687	761,556	1,091,856	1,642,400	1,430,009	1,126,500	(515,900)	-31%
									(303,509)	(0)
Sewer Enterprise Fund - Rev/ Exp	(97,222)	(38,862)	95,464	468,802	533,445	(537,700)	(380,969)	49,500		
Rate Revenue	830,000	16% of rate revenue left over for debt and capital in addition to other revenue sources.								
Operating Expenses	695,100	134,900								

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## BUDGET WORKSHEET 2007/08 PROPOSED

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## BUDGET WORKSHEET 2007/08 PROPOSED

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Current Year 2006/07		Council Reviewed 2007/08	Proposed	
						Adopted Budget	Estimated YE Position		INC/(DEC) Adopted	Proposed INC/(DEC)% Adopted
802.000 Professional Services	24,213	24,338	16,402	4,631	7,827	10,000	12,000	7,000	(3,000)	-30%
Cover additional DEQ permit fees, and UIS calibrations.										
824.000 Testing & Analysis	813	219	632	884	56	1,000	800	1,000	-	0%
830.000 Engineering Consulting	-	-	39,689	26,636	9,361	-	-	-	-	-
861.000 Travel & Mileage	26	53	25	295	659	600	500	500	(100)	-17%
901.000 Printing & Publishing	234	332	976	1,348	1,189	3,000	2,000	2,000	(1,000)	-33%
910.000 Workers Compensation	5,184	1,389	1,754	3,098	4,463	2,300	2,400	2,800	500	22%
911.000 Liability Insurance	-	5,553	6,235	6,723	7,023	7,800	8,500	7,400	(400)	-5%
Current 2006/07 includes 5 quarters. Renewal projected at 7%										
920.000 Utilities	19,532	45,097	39,874	54,307	53,420	55,100	52,000	55,000	(100)	0%
920.001 Utilities - Telephones	2,251	2,372	2,747	4,206	3,286	3,500	4,000	4,300	800	23%
935.000 Building Maintenance & Repair	-	-	2,356	1,235	1,595	2,000	500	1,000	(1,000)	-50%
Misc. repairs, painting, unexpected repair and upkeep of buildings. PM										
937.000 Equipment Maintenance & Repa	1,900	2,506	12,008	7,187	3,118	10,000	5,000	7,500	(2,500)	-25%
Cover cost to fix whatever breaks down. Equipment is aging and needs aggressive PM.										
939.000 Vehicle Maintenance & Repairs	250	12	225	659	14	500	500	500	-	0%
Repair any breakdown, continue aggressive PM on vehicles.										
941.000 Equipment Rentals	1,090	2,790	4,286	2,264	1,932	2,000	2,500	2,000	-	0%
(Marie adjustment for fund 402)										
955.000 Miscellaneous	235,687	100	-	97	52	100	100	100	-	0%
958.000 Memberships & Dues	469	102	414	519	569	600	500	500	(100)	-17%
960.000 Education & Training	180	70	413	125	200	300	200	200	(100)	-33%
961.000 Wellhead Protection Program	-	154	1,066	1,903	2,083	2,500	2,000	2,500	-	0%
Continue wellhead protection grant.										
968.000 Depreciation	-	-	-	277,481	-	-	-	-	-	-
970.000 Capital Improvements	-	216	190,028	2,287	14,229	7,000	4,000	5,000	(2,000)	-29%
Continue hydrant program until 2010, starts										
977.000 Equipment	-	57,397	76,569	64,136	48,412	50,000	40,000	40,000	(10,000)	-20%
Well house meters, domestic meters and appurtenances.										
977.001 Equipment Replacement	-	1,230	1,837	4,283	-	-	-	-	-	-
Commit to keep unrestricted reserves to cover expensive pump repair and replacement \$30,000+ Do not budget annually for this, it does not function like an equipment replacement fund.										
981.000 Vehicles	-	-	-	-	-	-	-	5,000	5,000	-
Replace 92' Pick-up, split cost between water and sewer fund										

# BUDGET WORKSHEET 2007/08 PROPOSED

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Current Year 2006/07 Adopted Budget	Estimated YE Position	Council Reviewed 2007/08	Proposed INC/(DEC) Adopted	Proposed INC/(DEC)% Adopted
Water Utilities Department Total	395,518	283,396	576,324	620,227	296,004	293,100	288,900	298,000	4,900	2%
Expenditures 591										
Dept: 890.000 Contingencies										
955.000 Miscellaneous	24,050	-	215,000	-	-	15,000	-	15,000	-	0%
Contingencies Total	24,050	-	215,000	-	-	15,000	-	15,000	-	0%
Expenditures 591										
Dept: 901.000 CIP Plan										
974.000 CIP Capital Improvements	-	-	190,499	3,237	10,473	200,000	90,000	-	(200,000)	-100%
Complete K-Street/Wall Court water main work. 2007/08 Water Main Work, nothing planned at this time.										
974.001 Other Capital Improvements	-	-	-	-	-	150,000	50,000	250,000	100,000	67%
Complete 5th Well search close out W&W contract. Fifth Well Construction Project, include property acquisition. Did not progress to this stage in 06/07. Plan to construct 5th Well, Well House, property acquisition in 07/08										
CIP Plan Total	-	-	190,499	3,237	10,473	350,000	140,000	250,000	(100,000)	-29%
Expenditures 591										
Dept: 850.000 Debt										
990.000 Debt Service	-	11,058	22,669	20,199	-	-	-	-	-	-
Bond paid off - Reduce Budget to 0										
992.000 Bond Fees	-	425	440	440	150	200	300	300	100	50%
995.003 RD Water Bond Principal	-	97,840	-	-	38,000	39,200	40,000	40,000	800	2%
995.004 1998 Bond Water Project	-	-	-	-	60,593	62,500	55,000	55,000	(7,500)	-12%
996.003 RD Water Interest	118,897	64,597	127,706	99,269	97,650	100,600	95,200	95,000	(5,600)	-6%
Debt Total	118,897	173,920	150,815	119,908	196,393	202,500	190,500	190,300	(12,200)	-6%
Total Expenditures Water Fund	539,205	510,512	1,190,082	783,029	563,761	933,100	687,280	824,700	(108,400)	(0)
Water Enterprise Fund - Rev/Exp	(263,968)	(163,624)	(393,469)	97,710	290,240	(230,700)	(62,680)	(110,200)		
Rate Revenue	535,500	30% of rate revenue left over for debt and capital in addition to other revenue sources.								
Operating Expenses	369,400	166,100								